



## 5: Bank Reconciliation Statement

undefined

Standard: 11th Commerce

Subject: Accountancy

Student Name: \_\_\_\_\_

**Q1.** Bank Reconciliation Statement is prepared by:

1. Creditors.
2. Debtors.
3. Bank.
4. Account holder.

**Q2.** A debit balance in the depositors Cash Book will be shown as \_\_\_\_\_.

1. A debit balance on the Bank Statement.
2. A credit balance on the Bank Statement.
3. An overdrawn balance on the Bank Statement.
4. None of the above.

**Q3.** While preparing a Bank Reconciliation Statement taking the balance as per Cash Book as the starting point, Debit balance of Rs. 112 brought forward as credit balance of Rs. 121 is:

1. Rs. 112 to be Added.
2. Rs. 121 to be Added.
3. Rs. 233 to be Added.
4. Rs. 112 to be Subtracted.

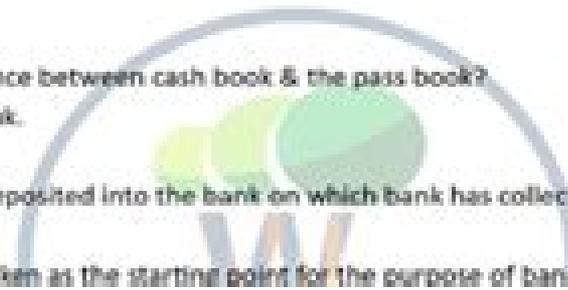
**Q4.** In bank reconciliation statement the account of outstanding cheques is added to \_\_\_\_ book balance of cash.

1. Adjusted
2. Unadjusted
3. Understand
4. Overstated

**Q5.** Which of the following is/are cause of difference of balance between cash book & the pass book?

1. Cheques deposited into bank and collected by bank.
2. Dishonour of cheques/bill discounted.
3. Cheques received and entered in the cash book deposited into the bank on which bank has collected the amount.
4. All of the above.

**Q6.** If the pass book shows a favorable balance and if it is taken as the starting point for the purpose of bank reconciliation



# Bank Reconciliation Practice Questions And Solutions

**Joacim Rocklöv**



## **Bank Reconciliation Practice Questions And Solutions:**

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software platforms I have worked with QuickBooks SAP and Microsoft Dynamics and I am also familiar with Oracle Financial Services I have used these systems for tasks ranging from financial reporting and reconciliation to managing accounts payable and receivable My experience includes setting up and customizing reports handling data migration and providing training to team members on these platforms

2 How do you ensure accuracy and compliance in financial reporting Answer Ensuring accuracy and compliance involves a combination of rigorous procedures and ongoing oversight I start by adhering to established accounting standards and regulations such as GAAP or IFRS I implement internal controls and review processes to catch and correct errors Additionally I regularly perform reconciliations and audits of financial statements and work closely with external auditors to ensure compliance with regulatory requirements

3 Can you provide an example of a complex accounting problem you've solved Answer Certainly At my previous job we faced a complex issue with intercompany transactions where the reconciliation was not aligning due to discrepancies in reporting between different subsidiaries I led a detailed review to identify the discrepancies and implemented a standardized procedure for reporting and reconciliation This involved cross training team members and adjusting the reporting system to ensure consistency As a result we improved accuracy and reduced reconciliation time significantly

4 How do you stay updated with changes in accounting standards and regulations Answer I stay updated with changes in accounting standards and regulations through a combination of professional development and continuous learning I regularly read industry journals participate in webinars and attend accounting conferences I also belong to professional organizations such as the AICPA and regularly review updates from regulatory bodies like the FASB and IASB Additionally I take continuing education courses to keep my knowledge current

5 Describe your experience with budgeting and forecasting Answer In my previous role I was responsible for preparing annual budgets and financial forecasts I worked closely with department heads to gather input and understand their financial needs I used historical data and market trends to create accurate forecasts I also implemented variance analysis to compare actual performance against the budget and provided insights and recommendations for corrective actions This process helped in maintaining financial control and achieving strategic business goals

6 How do you handle tight deadlines and multiple priorities in accounting Answer Handling tight deadlines and multiple priorities requires effective time management and organizational skills I prioritize tasks based on urgency and importance and use project management tools to keep track of deadlines I also ensure clear communication with my team to delegate tasks efficiently and address any potential bottlenecks proactively During busy periods I stay focused on critical deliverables and manage stress by breaking tasks into manageable steps

7 What is your approach to internal controls and risk management Answer My approach to internal controls and risk management involves implementing robust control procedures and regularly reviewing their effectiveness I conduct risk assessments to identify potential areas of concern and design controls to mitigate those risks I also ensure that there is proper segregation of duties and maintain thorough documentation of all processes Regular internal audits and continuous

monitoring help in identifying any weaknesses and ensuring that controls are functioning as intended 8 Can you explain the significance of financial ratios and how you use them in your work Answer Financial ratios are crucial for analysing a company s performance and financial health I use ratios such as liquidity ratios profitability ratios and solvency ratios to assess various aspects of financial performance For instance I analyse the current ratio and quick ratio to evaluate liquidity and the return on equity and net profit margin to assess profitability This analysis helps in making informed decisions identifying trends and providing recommendations for improving financial performance 9 How do you ensure effective communication with other departments and stakeholders Answer Effective communication with other departments and stakeholders is key to successful accounting operations I ensure clear and regular communication by setting up meetings to discuss financial performance addressing concerns promptly and providing detailed reports and explanations when needed I also collaborate closely with other departments to understand their needs and provide financial insights that support their objectives Maintaining transparency and being approachable helps in building strong working relationships 10 Describe a time when you implemented a new process or system in your accounting role Answer In my previous role I led the implementation of a new expense management system to streamline the approval process and improve accuracy I started by assessing the current process and identifying areas for improvement After selecting the new system I coordinated with the IT department for integration and provided training to the team The new system significantly reduced processing time minimized errors and enhanced visibility into expense reporting The successful implementation resulted in improved efficiency and cost savings for the organization

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